

Responsibility as the Spirit of Zakat Accounting Practices: Islamic Ethnomethodology Study

Mohamad Anwar Thalib*

*Jurusan Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, Institut Agama Islam Negeri Sultan Amai
Gorontalo, Indonesia
Email: mat@iaingorontalo.ac.id*

***Corresponding Author**

Abstract:

This study aims to reveal the local cultural values of zakat fitra accounting practices. This research uses the Islamic paradigm. The approach used is Islamic ethnomethodology. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy. The results of the study indicate that there is a value of responsibility behind the accounting practice of distributing zakat fitra. This value is reflected through the actions of the amil zakat, who use data from the government, data and advice from residents about citizens who are entitled to receive zakat fitra, amil zakat coordinators who distribute zakat not only to less fortunate citizens but amil officers who are by the Shari'a Islam. As well as the decision of the amil to distribute zakat funds three days before Eid al-Fitr. It is intended that zakat recipients can use these funds to meet their needs. In the Islamic culture of Gorontalo, the value of responsibility is often advised through the expression (*lumadu*) "*eya dila pito-pito'o*" meaning God does not close his eyes. This phrase means that whatever we do, Allah is always watching.

Keywords: zakat accounting; responsibility; Islamic ethnomethodology; Gorontalo

Abstrak:

Penelitian ini bertujuan untuk mengungkap nilai budaya lokal dari praktik akuntansi zakat fitra. Penelitian ini menggunakan paradigma Islam. Pendekatan yang digunakan adalah etnometodologi Islam. Terdapat lima tahapan analisis data yaitu amal, ilmu, iman, informasi wahyu, dan ihsan. Hasil penelitian menunjukkan bahwa terdapat nilai tanggungjawab dibalik praktik akuntansi pendistribusian zakat fitra. Nilai tersebut tercermin melalui tindakan dari para amil zakat yang menggunakan data dari pemerintah data dan saran dari warga setempat tentang warga yang berhak menerima zakat fitra, koordinator amil zakat yang mendistribusikan zakat bukan saja kepada warga yang kurang mampu namun para petugas amil yang sesuai dengan syariat agama Islam. Serta keputusan dari para amil untuk mendistribusikan dana zakat tiga hari sebelum hari raya idul fitri. Hal ini bertujuan agar para penerima zakat dapat menggunakan dana tersebut untuk memenuhi kebutuhan mereka. Dalam kebudayaan Islam Gorontalo, nilai tanggungjawab tersebut sering dinasihatkan melalui ungkapan (*lumadu*) "*eya dila pito-pito'o*" artinya Tuhan tidak menutup mata. Makna ungkapan ini adalah apapun yang kita lakukan Allah selalu melihat.

Kata kunci akuntansi zakat; tanggungjawab; etnometodologi Islam; Gorontalo

INTRODUCTION

The Statement of Financial Accounting Standards (PSAK) 109 explains that zakat accounting aims to regulate the recognition, measurement, presentation, and disclosure of zakat infaq and alms transactions.¹ Departing from this statement, it is reflected that zakat accounting is limited to the material level, as well as techniques and calculations, while despite its name, non-material values, both emotional and spiritual values. This is a natural thing because accounting knowledge is knowledge adopted from Western countries based on modern values. One of the reflections of the value of modernity is reflected through the limitation of accounting at the material level and ignoring non-material values.²

In reality, accounting is not knowledge free from non-material values; on the contrary, it is conditional on non-material values, one of which is the local culture. Triyuwono explained that accounting could not be separated from non-material values as long as accounting is related to humans.³ The adoption of accounting from Western countries brings not only knowledge but also the country's trust. This is not without problems but raises problems about the increasingly marginalized local cultural values due to the domination of the adoption of modern accounting. This is in line with the explanation from Mathews and Perera that accounting is like a two-edged trader. The environment shapes it and can ultimately shape the environment.⁴

So far, many studies on zakat accounting have been carried out,^{5, 6, 7} but unfortunately, these studies are limited to techniques and calculations and imprison accounting at the material level. Even though there are non-material values, one of which is culture, which plays an active role in implementing accounting. Several researcher have shown that cultural values play a role in shaping accounting practices,^{8, 9, 10} but unfortunately, this local wisdom is rarely disclosed in accounting research.

¹ Ikatan Akuntan Indonesia, *Pernyataan Standar Akuntansi Keuangan Nomor 109* (Jakarta: IAI, 2011).

² Ari Kamayanti, ““Sains” Memasak Akuntansi: Pemikiran Udayana Dan Tri Hita Karana”, *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen* 1, no. 2 (2015): 73–80, <https://doi.org/10.18382/jraam.v1i2.16>.

³ Iwan Triyuwono, ‘Akuntansi Malang: Salam Satu Jiwa Dan Konsep Kinerja Klub Sepak Bola’, *Jurnal Akuntansi Multiparadigma* 6, no. 2 (2015): 290–303, <https://doi.org/10.18202/jamal.2015.08.6023>.

⁴ M.R. Mathews and M.H.B. Perera, *Accounting Theory and Development* (Melbourne,: Thomas Nelson Australia., 1993).

⁵ Hanifatus Syaidah Zahara, Meisya Zahra, Arini Prawita, et al., ‘Akuntabilitas Dan Transparansi Lembaga Pengelola Zakat Melalui Zakat Core Principles Dan PSAK 109’, *Jurnal Mutiara Ilmu Akuntansi (JUMIA)* 1, no. 3 (2023): 31–43.

⁶ Muhazzab Alief Faizal et al., ‘Analisis Penerapan Psak 109 Pada Lembaga Zakat, Infaq Dan Shadaqoh’, *Maro: Jurnal Ekonomi Syariah Dan Bisnis* 6, no. 1 (2023): 169–78, <https://doi.org/10.31949/maro.v6i1.3963>.

⁷ Syah Risaldi Ariyas et al., ‘Analisis Penerapan PSAK 109. Tentang Akuntansi Zakat, Infaq Dan Sedekah Pada Lembaga Amil Zakat Baitul Maal Hidayatullah (BMH) Jakarta’, *Jurnal Neraca ...* 3, no. 1 (2023): 16–22, <https://doi.org/10.55182/jnp.v3i1.241>.

⁸ Fitria Anwar, Tri Handayani Amaliah, and Sahmin Noholo, ‘Internalisasi Nilai-Nilai Budaya Gorontalo “Rukuno Lo Taaliya” Dalam Penetapan Harga Jual Pada Pedagang Tradisional Di Kota Gorontalo’, *Jurnal Akuntansi & Auditing* 12, no. 2 (2015): 89–109, <https://doi.org/10.14710/jaa.12.2.110-122>.

⁹ Daiyinta C.P Handoko and Syamsul Huda, ‘Menilik Akuntabilitas Akuntansi Dari Budaya Islam’, *Tirtayasa Ekonomika* 13, no. 2 (31 October 2018): 330, <https://doi.org/10.35448/jte.v13i2.4320>.

¹⁰ Dodik Ariyanto, Maria M Ratna Sari, and Ni Made Dwi Ratnadi, ‘Budaya Tri Hita Karana Dalam Model UTAUT’, *Jurnal Akuntansi Multiparadigma* 8, no. 2 (2017): 399–415, <https://doi.org/10.18202/jamal.2017.08.7062>.

Departing from the problems discussed earlier, the researcher were moved to reveal how to practice zakat accounting based on local cultural values. This is important because it is one of the efforts to preserve local cultural values amid adopting Western accounting. This research took the research site at the Ianatut Thalibin Mosque in Gorontalo. The area was chosen because Gorontalo is one of Indonesia's provinces with a unique culture, namely a value-based culture of Islamic religious law. This is reflected through its cultural philosophy, namely "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (adat is based on Shari'a, Shari'a is based on the book of Allah (Al-Quran)).¹¹

Based on the previous discussion, the research question is how does amil practice zakat accounting? What local cultural values inspire the amil to practice zakat accounting? Starting from the formulation of the question, this research aims to reveal the local cultural values behind zakat accounting practices.

RESEARCH METHODS

In accounting research, several paradigms, including the Islamic paradigm, can be used to study accounting. This study uses this paradigm. The researcher chose the Islamic paradigm due to the philosophical assumptions in the form of ontology, which recognizes that accounting reality consists of material and non-material elements, non-material reality emotional and spiritual.¹² This is in line with the purpose of this study which focuses on uncovering accounting practices that are not limited to material things but conditions with local cultural and spiritual values.

This study uses a type of qualitative method. The researcher chose this method because this research aims to understand and interpret a social condition, not to measure influence and test theory as is commonly used in this type of quantitative method.¹³ In addition, this research aims not to generalize the findings but to understand the social conditions that occur in a group.¹⁴ In this case, what is trying to be interpreted is the way the amil zakat management practices zakat accounting.

The research method employed in this study is qualitative; hence, no research indicators are used. As explained by Creswell, there are several reasons why qualitative research may rely less on research indicators. First, qualitative research tends to be descriptive and exploratory in nature. It aims to understand complex and multifaceted phenomena deeply. As a result, qualitative research often prioritizes understanding the context and meanings over quantitative measurements or indicators. Second, qualitative research tends to focus more on understanding the social-cultural context and the meanings attributed by participants in the study. This can lead to a deeper understanding of the researched phenomena without relying on quantitative indicators, which might oversimplify the complexity.¹⁵

¹¹ Mashadi, Suryani Wahidah Maili, 'Jaringan Islamisasi Gorontalo (Fenomena Keagamaan Dan Perkembangan Islam Di Gorontalo)', *Al-Ulum* 18, no. 2 (2018): 435–58, <https://doi.org/10.30603/au.v18i2.555>.

¹² Ari Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan (Edisi Revisi)* (Penerbit Peneleh, 2020).

¹³ Handri Mulya et al., *Metode Penelitian Kualitatif*, 2016.

¹⁴ W John Creswell, *Penelitian Kualitatif Dan Desain Riset Memilih Antara Lima Pendekatan. Terjemahan. Ahmad Lintang Lazuardi* (Yogyakarta: Pustaka Pelajar, 2014).

¹⁵ W John Creswell, *Penelitian Kualitatif Dan Desain Riset Memilih Antara Lima Pendekatan. Terjemahan. Ahmad Lintang Lazuardi* (Yogyakarta: Pustaka Pelajar, 2014).

This qualitative method offers various approaches to social theories to understand these social conditions. In this study, the researcher chose an Islamic ethnomethodological approach. This approach is a development of the previous approach, namely modern ethnomethodology. Islamic ethnomethodology is a study that studies the way of life of group members where it is believed that group members can create that way of life with the permission of the Creator.¹⁶ This contrasts with the concept of modern ethnomethodology, namely the study of the way of life of group members, where it is believed that this way of life is purely the result of the creativity of group members, without any divine intervention in it.¹⁷

There are two types of data collection techniques in this study, namely structured interviews and unstructured interviews.¹⁸ Researcher combined the two methods to collect data. Structured interview is a data collection technique where before conducting interviews with informants, the researcher first compiles a detailed list of questions related to the research theme. The researcher then digs up information from the informants based on the list of questions.¹⁹ At the same time, unstructured interview is data collection techniques where researcher need to prepare a list of questions when interviewing informants.²⁰ Researcher combined the two data collection techniques. In other words, before conducting the interview, the researcher prepares a detailed list of questions about how the amil zakat practices accounting. The researcher digs up information based on the list of questions. However, researcher also continued asking things outside of the questions prepared beforehand if the informants conveyed important information. However, the list of questions was not included in the interview instrument the researcher had previously compiled.

There were three informants in this study. The researcher chose the three informants using a purposive sampling technique. This technique is the selection of informants based on specific criteria. Informants have knowledge and experience related to the research theme being studied.²¹ In this research, the informants were selected because the three informants were actively involved as coordinators and amil zakat fitra. The three informants were Mr. Cipto, the coordinator for collecting zakat fitra, Mrs. Hapsa, and Mrs. Iyam are amil zakat. In addition to the three informants being selected based on their experience and knowledge, which is closely related to the theme of this research, the other most crucial thing is that the three informants are willing to take the time and share information regarding how they practice zakat fitra accounting which is conditional on local cultural values and religiosity

This study uses an Islamic ethnomethodology approach and data analysis techniques: charity, knowledge, faith, revelation information, and courtesy.²² The first stage of data analysis is charity. In the study of Islamic ethnomethodology, charity is an expression or action of group members that refer to their way of life.²³ Technically, in this study, charity analysis focuses on finding expressions or actions from amil zakat that refer to how they practice zakat accounting.

¹⁶ Mohamad Anwar Thalib, 'Motoliango Sebagai Wujud Akuntansi Di Upacara Tolobalango Gorontalo', *Jurnal Bisnis Dan Akuntansi* 24, no. 1 (2022): 27–48.

¹⁷ Ari Kamayanti, 'Paradigma Penelitian Kualitatif Dalam Riset Akuntansi: Dari Iman Menuju Praktik', *Infestasi* 11, no. 1 (2015): 1–10, <https://doi.org/doi.org/10.21107/infestasi.v11i1.1119>.

¹⁸ Mulya et al., *Metode Penelitian Kualitatif*.

¹⁹ Mulya et al.

²⁰ Mulya et al.

²¹ A. Muri Yusuf, *Metode Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan* (Jakarta: Kencana, 2017).

²² Thalib, 'Motoliango Sebagai Wujud Akuntansi Di Upacara Tolobalango Gorontalo'.

²³ Thalib.

The second stage of analysis is knowledge. In the analysis of Islamic ethnomethodology data, knowledge is the rational meaning of expressions and actions that refer to the way of life of group members.²⁴ Technically, in this study, knowledge analysis is focused on finding the rational meaning of the expressions and actions of *amil zakat* when practicing zakat accounting.

The third stage of analysis is faith. In the analysis of Islamic ethnomethodological data, faith is a non-material value that is the leading spirit of the way of life of group members.²⁵ Technically, in this study, faith analysis is focused on finding non-material values, both cultural and religious values, which are the leading spirit of the *amil* in practicing zakat accounting.

The fourth stage is the analysis of revelation information. In the analysis of Islamic ethnomethodology data, this analysis relates the non-material values of the way of life of group members with the values contained in Islamic religious law.²⁶ Technically, the analysis of revelation information functions to relate non-material values from the way *amil* practices zakat accounting with the values contained in the Koran or hadith.

The fifth stage is courtesy analysis. In Islamic ethnomethodology, courtesy analysis unites the four previous findings into one unit. This is intended so that a holistic meaning can be obtained from the way of life of group members.²⁷ Technically in this study, courtesy analysis serves to unify the four previous analysis findings so that a holistic meaning can be drawn about how *amil* practices zakat accounting.

RESULTS AND DISCUSSION

Islam has determined the criteria for receiving zakat fitrah, which consists of 8 groups, including people with low incomes, people experiencing poverty, *amil*, converts, *riqab*, *gharim*, *fi sabilillah*, and *ibnu sabil*. As for practice, the distribution of zakat fitrah carried out by the *Ianattutthalibina* Mosque also follows these requirements, which of course, is accompanied by evidence in the form of KIS (Kartu Indonesia Sehat) ownership to direct recommendations from the surrounding community. The following is an explanation from Mr. Cipto regarding this matter:

"We have data for the poorest people, there is an assessment from us, we survey people in need, in the village there are their surroundings, then there is also input from congregations, for example. Usually, from the village, there is data. The BPJS card holder's data is, but we are still adding it apart from that. Sometimes the data from BPJS is from 2 years ago, while now he/she has enough money, so he/she does not receive zakat anymore. So we hear input from neighbors as well. "Sir, this is the person behind my house. It's a pity they are tough; they sometimes ask for leftovers from me" This is what we do, so there is no slander. It's normal if someone from the village is jealous because he/she gets zakat fitra. We got that information directly from the poor neighbor. But the distribution of zakat fitra cannot be based on family. This means we first look at the person's condition. Giving zakat fitra depends on the economic condition of the recipient.

²⁴ Thalib.

²⁵ Thalib.

²⁶ Thalib.

²⁷ Thalib.

Based on the explanation from Mr. Cipto beforehand, he gave an understanding to researcher that mosque administrators obtained data from the village government regarding residents who are entitled to receive zakat fitra; besides that, mosque administrators also received input from residents regarding members of the community who are entitled to receive zakat. Mr. Cipto emphasized that before providing zakat fitra assistance, mosque administrators must first survey residents entitled to receive zakat assistance. He did this to ensure that zakat fitra was distributed to the right people to receive it.

From Mr. Cipto's previous explanation, zakat accounting practices were found in how zakat is distributed. This practice exists in charity " We have data for the poorest people " The Knowledge from this charity is that mosque administrators currently entrusted with being the collectors and distributing of zakat have data on residents blessed to receive zakat fitra. The data they obtained from the local village government. Furthermore, in the same interview excerpts, zakat accounting practices were still found in the form of zakat distribution methods. This practice is found in charity " So we hear input from neighbors as well" Knowledge from this charity is that besides being guided by the data provided by the village government, amil zakat also receives input from residents about residents who should be able to get zakat fitra assistance.

Mrs. Hapsah as the administrator of the zakat amil who has carried out her duties for years, explained the criteria for receiving zakat fitrah:

"One of the zakat recipients is a widow. Then a low-income family who pities his wife works as a laundress, then her husband works as a handyman, but his work is erratic; only if someone needs his work is he called to work. So work is not daily, people with low incomes and people experiencing poverty. So we know the people we are distributing assistance to at home and the situation outside."

Mrs. Hapsa's previous explanation gave researcher an understanding that mosque administrators distribute zakat to people who need help, such as widows, freelancers, the needy, and the poor. Mrs. Hapsa stressed that before distributing zakat, they must ensure that the person is eligible for assistance.

Departing from the narrative of Mrs. Hapsa, zakat accounting practices were found in the form of how to distribute zakat. This practice is found in the charity "So we know the people we are distributing assistance to at home and the situation outside" The knowledge from this charity is that before distributing zakat to residents, the amil zakat conducts a survey first regarding the right residents to receive zakat. They do this with the aim that zakat fitra funds can be distributed to residents who are genuinely entitled to receive these zakat funds.

Furthermore, Mrs. Iyam explained the procedures for distributing zakat fitra as follows:

"At the time of the distribution, we were indeed (responsible) because we were gathered (at the mosque) by the amil, (like) the imam and me. There were 4 of us on the committee (the report) I submitted to the management from Ta'mirul; then I attached these recipients that I will hand over to 50 heads of families. For one head of a family, there are two people, for example, Rp 100,000, so that's what they calculate for one head of a family, which means two people, they give 100,000 and then put it in an envelope, we

distribute it together with the priest. There is a blank with a name written on it and then a signature."

Based on the statement from Mrs. Iyam previously, researcher understood that the process of distributing zakat fitrah to mustahik is carried out by amil according to their respective areas of responsibility. The amount given per person, for example, in one family head there are two people, then what is given is Rp 100,000. The money is put in an envelope and then distributed together with the mosque priest. Then as proof, there is the name and signature of the recipient.

Starting from Ibu Iyam's previous narrative, the researcher found zakat accounting practices in how zakat is distributed. This practice is found in charity " For one head of a family, there are two people, for example, Rp 100,000, so that's what they calculate for one head of a family" The science of this charity is that the nominal distribution of zakat per person is Rp. 50,000. Supposedly, per person only gets zakat of Rp. 35,000, but the zakat amil completes it to Rp. 50,000. The excess funds were taken from the infaq funds provided by the muzakki.

Mrs. Hapsa explained the technique of distributing zakat by going directly to the house of mustahik or people entitled to receive zakat. The following is her statement:

"Yes, we immediately came to the house (mustahik) with the priest and distributed it. We no longer use the prayer process because when we gathered everyone to the ta'miril mosque, they prayed there. There was also the priest and a coordinator, sitting there like me, and the amil exists."

Starting from Mrs. Hapsa's previous explanation, researcher understood that the zakat amil would come to the house of each zakat recipient to distribute the zakat directly. Mrs. Hapsa explained that before the distribution, the amil and zakat coordinator prayed together at the mosque. Therefore, when giving zakat they no longer carry out a procession of prayer together but directly assist those entitled to receive it.

In the previous explanation from Mrs. Hapsa, zakat accounting practices were found in the form of zakat distribution methods. This practice is in the charity " Yes, we immediately came to the house" The knowledge of this charity is that the amil zakat and religious leaders go directly to the mustahik's house to give zakat fitra. The process of giving zakat is no longer accompanied by prayer. This is because the prayer procession is carried out at the beginning before the zakat funds are distributed.

As for the time for distributing zakat fitrah, the coordinator of amil zakat will carry it out a few days before the Eid al-Fitr holiday. This is by the statement of Mrs. Hapsah:

"Yes, because they needed the funds, so I gave them. If someone can not afford it, they may use it to buy necessities or food, so we distribute it every night when we turn on the lights (3 days before Eid). We have been used to it for years. It has been a long time since the sub-district. This year the mosque has managed it."

Mrs. Hapsa's previous statement gave the researcher an understanding that the distribution of zakat fitra funds is usually done every three days before the Eid al-Fitr holiday. At the same time, cultural activities in the form of *tumbilatohe* were held in Gorontalo. This culture aims to welcome the night of lailatul qadar. Mrs. Hapsa explained that the distribution of zakat fitra funds three days before Eid al-Fitr was intended so that zakat recipients could use the funds to buy food or other needs.

In the previous narrative of Mrs. Hapsa, zakat fitra accounting practices were found in the form of how to distribute zakat. This practice is found in charity as "so we distribute it every night when we turn on the lights (3 days before Eid)" The knowledge of this charity is that the amil zakat distributes zakat funds three days before the Eid al-Fitr. In the culture of the people of Gorontalo, there is a *tumbilatohe* culture, namely the culture of welcoming the night of Lailatul Qadar. This culture is carried out three days before the Eid al-Adha holiday. In carrying out this culture, the amil zakat also distributes zakat to mustahik

The distribution of zakat fitrah is not only done to mustahik zakat. In carrying out their duties related to the management of zakat fitrah, zakat collectors are also entitled to receive zakat. Mr. Cipto explained this:

"Yes, it is in the rules (religion). For example, now he/she is a collector, if he is not given a share of zakat funds, it's a pity, now he/she walks to collect zakat funds, he/she has worked, then he/she leaves his/her job to collect this (zakat fitrah), it's a pity that his/her life is only doing charity. So still he will get (share)."

Based on the previous explanation from Mr. Cipto, it gave researcher an understanding that the distribution of zakat fitra funds was not only given to mustahik zakat. But the amil zakat is also given a share. Mr. Cipto explained that the distribution was based on the provisions of Islamic religious law. Mrs. Hapsa then explained something similar to that expressed by Mr. Cipto regarding the distribution of zakat fitra for amil. The following is an excerpt from her speech:

"When the collection of zakat fitra funds has been completed. After that, we gave Mr. Cipto a summary of everything. For example, we got Rp 10,000,000, subtracted from there 1/8 of Rp 10,000,000, then divided between me and Pak Cipto (and other amil), then the rest was managed for people with low incomes. We have an amil system that goes straight to houses like that."

Mrs. Hapsah's statement emphasized that the existence of zakat rights over the portion of zakat fitrah is one of the forms of appreciation for their duties in managing zakat fitrah, especially the amil zakat at the Iatanut Thalibin Mosque who collects it with a system of visiting people directly to people's homes so that the right to share zakat This fitrah is deemed appropriate to be obtained by amil zakat. The part usually obtained by the amil zakat at the Iatanut Thalibin Mosque is one-eighth of the total amount of zakat fitrah collected. After deducting one eighth then, it is distributed to the mustahik.

From Mrs. Hapsa's previous narrative, zakat accounting practices were found in how zakat is distributed. This practice is found in charity " there 1/8 of Rp 10,000,000" The knowledge of this charity is that the amil zakat also gets a share of the zakat funds collected. The division is adjusted to the provisions of Islamic religious law. Zakat funds distributed to the amil is 1/8 or 12.5% of the collected funds.

In the previous discussion, zakat accounting practices have been found in the form of distributing zakat funds. The amil obtained data from the village government regarding residents entitled to receive zakat fitra. In addition, the amil received advice from residents about who should receive zakat fitra. The provision of zakat fitra was made to Rp. 50,000 per head from the supposedly Rp. 35,000 per head, the excess funds were taken from residents' infaq funds. Furthermore, the distribution of zakat funds is delivered directly to residents' homes, and the distribution of zakat funds is carried out every night when the lights are

installed (*tumbilatohe*) or three days before the Eid al-Fitr holiday. Meanwhile the amil zakat also receives zakat funds by Islamic religious law, namely 1.8 of the zakat funds obtained.

Furthermore, in zakat accounting, the condition with non-material values (faith) is in the form of responsibility. This value is reflected through the actions of amil zakat, who continue to accept suggestions from residents about who should be entitled to receive zakat funds even though they already have data from village governments. The value of this responsibility is also reflected in the decision of the coordinator of the zakat fund, namely Mr. Cipto, who continues to give the amil zakat 1/8 of the zakat funds they receive. And the decision of the amil zakat to immediately distribute zakat funds three days before Eid al-Fitr. They do this with the aim that the mustahik can use these funds to meet their daily needs. In other words, the accounting for the distribution of zakat implemented by the amil is not accounting limited to the material but conditions with non-material values in the form of responsibility.

Furthermore, in the Islamic culture of Gorontalo, the elders often advise about the value of responsibility in life. This advice is contained in the expression (*lumadu*) "*eya dila pito-pito'o*" meaning God does not close his eyes. This phrase means that whatever we do Allah is always watching. This expression is an expression of feeling full of confidence. Whatever calamity befalls him, he believes that Allah is All-Seeing. The elders often give advice. This life is decorated with honesty. Don't be afraid only to be seen by humans; be afraid that Allah sees what we do, the bad and the good. Allah knows it, even revenge, hatred, and jealousy, which humans cannot see. In this research, the actions of the amil who make every effort so that the zakat funds can be distributed to the right person and distributed at the time before the implementation of the Eid al-Fitr holiday is a reflection of the value of responsibility not only among humans but to the Creator who is All-Seeing. What they are doing.²⁸

The value of responsibility in carrying out the mandate is one of the values contained in Islamic law. This is mainly contained in the revealed information in Surah Al Muddassir Verse 38: "Every soul is a pledge for its own deeds". In line with the non-material values of zakat accounting practices implemented by amil with Islamic religious law, this has given researcher awareness that the essence (courtesy) of zakat accounting that is practiced is not merely material but wrapped in local cultural values and religiosity.

Furthermore, this research's findings align with some of the results of previous studies by researcher on accounting based on local culture and religiosity. For example, Rahman et al (2019), through a study of the concept of sharia accounting in dowry culture. The results of this study indicate that dowry in Islamic accounting is interpreted as assets, liabilities, equity, income, and expenses. This is rooted in the prevailing tradition in society in the application of sharia accounting elements in the dowry culture. The meaning of dowry in sharia accounting reflects the role of accounting based on religious values.²⁹

Furthermore, Randa and Daromes (2014) study the transformation of local cultural values in building public sector organizational accountability. The results of the study indicate that there are two types of accountability, namely input accountability, namely program development activities carried out by agents, namely local government, and output

²⁸ Farha Daulima, *Lumadu (Ungkapan) Sastra Lisan Daerah Gorontalo* (Gorontalo: Galeri Budaya Daerah Mbu'i Bungale, 2009).

²⁹ Yuyanti Rahman, Sahmin Noholo, and Ivan Rahmat Santoso, 'Konsep Akuntansi Syariah Pada Budaya Mahar', *Jurnal Akuntansi Multiparadigma* 10, no. 1 (2019): 82-101, <http://dx.doi.org/10.18202/jamal.2019.04.10005> Jurnal.

accountability, or activities carried out by the principal, namely the community. Input and output accounting reconstructions are expressed in group activities or sitting together to solve a problem.³⁰ Furthermore, there is Harkaneri (2014) through a study of profit sharing in the rubber plantations of the Kampar Riau community. The results of this study indicate that profit-sharing for gotah is profit sharing that contains the values of justice, socialism, honesty, and trustworthiness. Gotah profit-sharing is a time-honored tradition passed down from generation to generation and is rooted in the values of Islamic religious law.³¹

Furthermore, there is Hanif (2017) through a study of the construction of financial accounting for the results of the mato system. The results of this study indicate that financial accounting for the results of the mato system follows the rhythm of business processes and produces profit and loss reports based on single-entry bookkeeping for profit-sharing purposes. This creates a difference between the profit-sharing practice of the mato system and modern accounting, especially in measuring the cost of goods sold.³²

CONCLUSION

This study aims to find the local cultural values behind zakat accounting practices implemented by amil. The research found that there were zakat accounting practices in the form of amil distributing zakat based on data from the village government and suggestions from residents. The nominal amount of zakat given is Rp 50,000 per person. The amil get a "salary" fee of 1/8 of the total zakat funds they collect. The accounting practice is a condition with a non-material value in the form of responsibility. This value is reflected through the actions of the amil, who make every effort to distribute zakat funds to those entitled to receive them. In the Islamic culture of Gorontalo, elders often advise this value through (*lumadu*) "*eya dila pito-pito'o*" meaning God does not close his eyes. This phrase means that whatever we do, Allah is always watching. The following way for the zakat administrators to distribute zakat is by distributing it to those in need. Information about eligible recipients for zakat distribution is obtained from the village government and recommendations from residents. Furthermore, before the zakat administrators distribute zakat, they conduct surveys at each potential recipient's home. The following method of zakat distribution is for the zakat administrators to deliver zakat directly to the recipients' homes. The study results of local culture-based zakat accounting practices are a novelty in this research. A suggestion for further research is to examine zakat accounting practiced by zakat givers (*muzakki*).

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³⁰ Fransiskus Randa and Fransiskus E Daromes, 'Transformasi Nilai Budaya Lokal Dalam Membangun Akuntabilitas Organisasi Sektor Publik', *Jurnal Akuntansi Multiparadigma* 5, no. 3 (2014): 477–84, <https://doi.org/10.18202>.

³¹ Harkaneri, Iwan Triyuwono, and Eko Ganis Sukoharsono, 'Memahami Praktek Bagi-Hasil Kebun Karet Masyarakat Kampar Riau (Sebuah Studi Etnografi)', *Al-Iqtishad* 1, no. 10 (2014): 14–38, <https://doi.org/10.24014/jiq.v10i2.3115>.

³² Hanif, '(Re)Konstruksi Akuntansi Keuangan Bagi Hasil Sistem Mato', *Akuntansi Multiparadigma* 8, no. 2 (2017): 227–43, <https://doi.org/10.18202/jamal.2017.08.7051>.

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